

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to: 18-cv-07824.

MASTER DOCKET

18-md-2865 (LAK)

**STIPULATION AND [PROPOSED] ORDER OF VOLUNTARY DISMISSAL
PURSUANT TO FED. R. CIV. P. 41(a)(2)**

WHEREAS Plaintiff Skatteforvaltningen (“SKAT”) has asserted claims against Defendants Robert Klugman (“Klugman”) and Headsail Manufacturing LLC Roth 401K Plan (“Headsail Plan”) in the action titled *Skatteforvaltningen v. Headsail Manufacturing LLC Roth 401K Plan*, 18-cv-07824 (the “Action”);

WHEREAS SKAT, Klugman and Headsail Plan have now entered into a settlement agreement (“Agreement”) resolving those claims;

WHEREAS SKAT wishes to voluntarily dismiss the Action, pursuant to Rule 41(a)(2) of the Federal Rules of Civil Procedure, with each party to bear its own costs;

IT is therefore STIPULATED AND AGREED that, pursuant to Rule 41(a)(2) of the Federal Rules of Civil Procedure, the action *Skatteforvaltningen v. Headsail Manufacturing LLC Roth 401K Plan*, 18-cv-07824, is dismissed with prejudice, with each party to bear its own costs;

IT is further STIPULATED AND AGREED that if an Uncured Event of Default under the Agreement occurs (or if Event of Default under the January 9, 2025 Pledge Agreement occurs), SKAT shall have the right to reopen the Action and file any Consent Judgment that it

was not required to destroy pursuant to Paragraph 2 of the Agreement, regardless of the Action being previously dismissed; and

IT is further STIPULATED AND AGREED that the Court shall retain jurisdiction for the purpose of enforcing the settlement agreement amongst SKAT, Klugman, and Headsail Plan.

Dated: New York, New York
February 24, 2025

By: /s/ Marc A. Weinstein
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*Counsel for Defendants Robert Klugman and
Headsail Manufacturing LLC Roth 401K
Plan*

SO ORDERED:

Lewis A. Kaplan
United States District Judge